

EXHIBIT 4

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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF ALASKA

United States of America,

Plaintiff,

v.

Northstar Energy Group, Inc.,

Defendant.

Civil No. 3:03-cv-149-JKS

Consolidated with:

Civil No. 3:04-cv-29-JKS

United States of America,

Plaintiff,

v.

Phillip LaFleur, Northstar Energy
Group, Inc., and State of Alaska Child
Support Enforcement Agency

Defendants.

DECLARATION OF TERESA M.
BUSTOS IN SUPPORT OF
MOTION TO REOPEN CASE
AND TO ENTER JUDGMENT

Northstar Energy Group, Inc.,

Third-Party Plaintiff,

v.

Phillip LaFleur, and State of Alaska
Child Support Enforcement Agency,

Third-Party Defendants.

State of Alaska, Department of
Revenue, Child Support Enforcement
Division,

Cross-claim Plaintiff,

v.

Northstar Energy Group, Inc.,

Cross-claim Defendant.

I, Teresa M. Bustos, pursuant to 28 U.S.C. §1746, hereby declare as follows:

1. I am a Technical Service Advisor in the Internal Revenue Service's Technical Services Group. My post of duty is in Helena, Montana.
2. My official duties include providing litigation support for the government attorneys who handle tax litigation on behalf of the United States. This support includes, but is not limited to, researching and computing current outstanding balances of liabilities owed by taxpayers involved in litigation. I am authorized to access the IRS Individual Master File and Business Master File,

which are electronic records of assessments, payments and other information, and I have been trained to compute accrued but unassessed statutory interest and penalties owing with respect to unpaid assessments.

3. At the request of a Department of Justice attorney, I have researched and computed the following balances of income tax liabilities, including penalties and interest, of Phillip A. LaFleur for the tax years 1984, 1985, 1986, 1991, 1992, 1995, 1997 and 1998. The total outstanding balance of income tax liabilities owed by Phillip LaFleur for those years, calculated as of June 7, 2007 including credits and statutory accruals, is \$161,669.83. Attached hereto as Exhibit A is a breakdown of the tax, penalties and interest for each year.

I declare under penalty of perjury that the foregoing is true and correct to the best of my information and belief.

DATED this 14th day of May, 2007.



TERESA M. BUSTOS
Technical Service Advisor

EXHIBIT A

PAYOFF CALCULATOR

Name: PHILLIP A LA FLEUR

SSN: [REDACTED]

Calculation Result Based on INTST

MFT	Tax Period	Assessed Tax/Penalty	06/07/2007 (Target Date)			07/07/2007 (Target Date + 30 Days)			IDRS Hold Conditions
			Total FTP	Total Interest	Balance	Total FTP	Total Interest	Balance	
30	198512	-50,459.69	2,911.25	63,314.35	15,765.91	2,911.25	63,418.35	15,869.91	
30	198612	6,456.73	2,718.25	56,880.05	66,055.03	2,718.25	57,297.83	66,472.81	
30	198712	-4,532.89	254.00	4,278.89	0.00	254.00	4,278.89	0.00	
30	198812	-5,103.26	592.50	4,510.76	0.00	592.50	4,510.76	0.00	
30	198912	-3,424.63	250.84	3,173.79	0.00	250.84	3,173.79	0.00	
30	199112	2,034.72	415.25	4,481.25	6,931.22	415.25	4,526.97	6,976.94	
30	199212	1,634.44	333.56	3,123.20	5,091.20	333.56	3,155.67	5,123.67	
30	199512	-121.09	46.25	180.54	105.70	46.25	181.24	106.40	
30	199712	6,610.03	1,348.98	5,660.77	13,619.78	1,348.98	5,742.23	13,701.24	
30	199812	27,335.00	6,833.75	19,932.24	54,100.99	6,833.75	20,245.61	54,414.36	
Total		-19,570.64	15,704.63	165,535.84	161,669.83	15,704.63	166,531.34	162,665.33	

